

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF THE UNION LIGHT)	
HEAT AND POWER COMPANY TO ADJUST)	CASE NO. 92-346
GAS RATES)	

O R D E R

IT IS ORDERED that The Union Light, Heat and Power Company ("ULH&P") shall file the original and 15 copies of the following information with this Commission, with a copy to all parties of record. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to ensure that it is legible. Where information requested herein has been provided along with the original application, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. The information requested herein is due no later than September 30, 1992. If the information cannot be provided by this date, you should submit a motion for an extension of time stating the reason a delay is necessary and include a date by which it will be furnished. Such motion will be considered by the Commission.

1. Provide the capital structure at the end of each of the periods as shown in Format 1.

2. a. Provide a list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test period together with the related information as shown in Format 2a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 2a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in column (j) of Format 2a, Schedule 2.

b. Provide an analysis of end-of-period, short-term debt and a calculation of the average and end-of-period cost rate as shown in Format 2b.

3. Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year and the end of the test period as shown in Format 3. A separate schedule is to be provided for each time period. Report in Column (h) of Format 3, Schedule 2, the actual dollar amount of preferred stock cost accrued and/or paid during the test year. Compute the actual and annualized preferred stock cost rate and report the results in Column (g) of Format 3, Schedule 2.

4. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Format 4.

5. a. Provide a schedule of the present and proposed rates, charges, terms and conditions, and service rates and regulations which ULH&P seeks to change, shown in comparative form.

b. Provide a detailed analysis of customers' bills, adjusted to actual usage and in such detail that the revenues from the present and proposed rates can be readily determined.

c. Provide a schedule of test-year revenues for each rate schedule per book rates, present rates annualized, and proposed rates annualized.

d. Provide a schedule setting forth the effect upon average consumer bills.

e. Provide a statement setting forth estimates of the effect that the new rate or rates will have upon the revenues of the utility, the total amount of money resulting from the increase or decrease, and the percentage increase or decrease.

f. Provide a schedule showing by customer class (i.e., residential, commercial, industrial, etc.) the amount and percent of any proposed increase or decrease in revenue distributed to each class. This schedule is to be accompanied by a statement which explains, in detail, the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

g. Provide a schedule showing how the increase or decrease in (f) above was further distributed to each rate charge (i.e., customer or facility charge, Mcf charge, etc.). This schedule is to be accompanied by a statement which explains, in

detail, the methodology or basis used to allocate the increase or decrease.

h. Provide a statement showing, by cross-outs and italicized inserts, all proposed changes in rates, charges, terms and conditions, and service rules and regulations for each rate or charge. A copy of the current tariff may be used. Item 5 should be provided where not previously included in the record.

6. Provide, in comparative form, a total company income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

7. Provide a trial balance as of the last day of the test year showing account number, subaccount number, account title, subaccount title, and amount. The trial balance shall include all asset, liability, capital, income, and expense accounts used by ULH&P. All income statement accounts should show activity for 12 months. Provide this information on a total company and Kentucky operations basis. Show the balance in each control and all underlying subaccounts per company books.

8. Provide the balance in each current asset and each current liability account and subaccount included in ULH&P's chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities, and the net current position by months, annually, and the 13-month average for the test year. Provide a reconciliation of current assets, current

liabilities, and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.

9. List each common general office account (asset, reserve, and expense accounts) covering the 12 months of the test year applicable to more than one jurisdiction or utility operation. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

10. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company operations:

- a. Plant in service (Account No. 101).
 - b. Plant purchased or sold (Account No. 102).
 - c. Property held for future use (Account No. 105).
 - d. Construction work in progress (Account No. 107).
- (Separate this balance into CWIP eligible for capitalized interest and other CWIP).
- e. Completed construction not classified (Account No. 106).
 - f. Depreciation reserve (Account No. 108).
 - g. Plant acquisition adjustment (Account No. 114).
 - h. Amortization of utility plant acquisition adjustment

(Account No. 115).

i. Materials and supplies (include all accounts and subaccounts).

j. Balance in accounts payable applicable to each account in (i) above. (If actual is indeterminable, give reasonable estimate.)

k. Unamortized investment credit - Pre-Revenue Act of 1971.

l. Unamortized investment credit - Revenue Act of 1971.

m. Accumulated deferred income taxes.

n. A summary of customer deposits as shown in Format 10(n) to this request.

o. Computation and development of minimum cash requirements.

p. Balance in accounts payable applicable to amounts included in utility plant in service. (If actual is indeterminable, give reasonable estimate.)

q. Balance in accounts payable applicable to prepayments by major category or subaccount.

r. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is indeterminable, give reasonable estimate.)

11. Provide the cash account balances at the beginning of the test year and at the end of each month during the test year for the total company and Kentucky operations.

12. Provide the following information for each item of gas plant held for future use at the end of the test year:

- a. Description of property.
- b. Location.
- c. Date purchased.
- d. Cost.
- e. Estimated date to be placed in service.
- f. Brief description of intended use.
- g. Current status of each project.

13. Provide schedules, in comparative form, showing by months for the test year, and the year preceding the test year, the total company balance in each gas plant and reserve account or subaccount included in ULH&P's chart of accounts as shown in Format 13.

14. Provide the journal entries relating to the purchase of gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since ULH&P's inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

15. Provide the detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate application to revenue, expense, investment, and reserve accounts for the test year, and a complete detailed narrative explanation of each adjustment including the reason why each adjustment is required. Explain in detail all components used in each calculation including the methodology employed and all assumptions applied in the derivation of each

adjustment. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.

16. Provide a schedule showing a comparison of the balance in the total company and Kentucky revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in ULH&P's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 13.

17. a. Provide a schedule showing a comparison of the balance in the total company operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in ULH&P's chart of accounts. See Format 13.

b. Provide a schedule, in comparative form, showing the total company and Kentucky operating expense account balance for the test year and each of the 5 years preceding the test year for each account or subaccounts included in ULH&P's annual report. (FERC Form No. 2, pages 320-325.) Show the percentage of increase of each year over the prior year.

c. Provide a schedule of total company and Kentucky salaries and wages for the test year and each of the 5 calendar years preceding the test year in the format as shown in Format 17c to this request. Show for each time period the amount of overtime pay.

d. Provide a schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 5 preceding years.

18. Provide the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate from 46 percent to 34 percent due to the Tax Reform Act of 1986, as of the end of the test year. Include an indication of how much of these excess deferred federal income taxes would be characterized as "protected" and "unprotected."

19. Provide the following tax data for the test year for Kentucky Retail, other retail jurisdiction, and FERC wholesale:

a. Income taxes:

(1) Federal operating income taxes deferred - accelerated tax depreciation.

(2) Federal operating income taxes deferred - other (explain).

(3) Federal income taxes - operating.

(4) Income credits resulting from prior deferrals of federal income taxes.

(5) Investment tax credit net.

i) Investment credit realized.

ii) Investment credit amortized - Pre-Revenue Act of 1971.

iii) Investment credit amortized - Revenue Act of 1971.

(6) Provide the information in Item 19(a)(1-4) for state income taxes.

(7) Provide reconciliation of book to taxable income as shown in Format 19(a)(7) and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.

(8) Provide a copy of federal and state income tax returns for the taxable year ended during the test year, including supporting schedules.

(9) Provide a schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

b. Provide an analysis of Kentucky other operating taxes in the format as shown in attached Format 19b.

20. Provide a schedule of gas department net income, per Mcf sold, per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 20 attached.

21. Provide the comparative operating statistics as shown in Format 21 attached.

22. Provide a schedule of total company average gas plant in service, per Mcf sold by account, per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 22 to this Order.

23. Provide a statement of gas plant in service, per company books, for the test year. This data should be presented as shown in Format 23 to this Order.

24. Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

a. A detailed analysis of all charges booked during the test period for advertising expenditures. This analysis shall include a complete breakdown of Account 913 - Advertising Expenses, as shown in Format 24a attached, and further shall show any other advertising expenditures included in any other expense accounts. The analysis shall be specific as to the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account No. 930 - Miscellaneous General Expenses for the test period. This analysis shall show a complete breakdown of this account as shown in attached Format 25b and further provide all detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 24b attached.

c. An analysis of Account No. 426 - Other Income Deductions for the test period. This analysis shall show a complete breakdown of this account as shown in attached Format 24c, and further provide all detailed workpapers supporting this

analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no, etc.), dollar amount, and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 24c attached.

25. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 25, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the service provided.

26. Provide a detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account No. 426. This analysis shall indicate the amount of the expenditure, the recipient of the contribution, and the specific account charge. If amounts are allocated, show a calculation of the factor used to allocate each amount.

27. Provide a statement describing ULH&P's lobbying activities and a schedule showing the name of the individual, salary, organizations, or trade associations involved in, all company-paid or reimbursed expenses or allowances, and the account charged for all personnel for whom a principal function is that of lobbying, on the local, state, or national level. If any amounts

are allocated, show a calculation of the factor used to allocate each amount.

28. Provide a schedule showing the test year and the year preceding the test year, with each year shown separately, the following information regarding ULH&P's investments in subsidiaries and joint ventures:

- a. Name of subsidiary or joint venture.
- b. Date of initial investment.
- c. Amount and type of investment made for each of the 2 years included in this report.

- d. Balance sheet and income statement for the test year preceding the test year. Where only internal statements are prepared, furnish copies of these.

- e. Show a separate schedule of all dividends or income of any type received by ULH&P from its subsidiaries or joint ventures for each of the 2-year report periods and indicate how this income is reflected in the reports filed with the Commission and stockholder reports.

- f. Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with ULH&P and the compensation received from ULH&P.

29. Provide the following information with regard to uncollectible accounts for the test year and 5 preceding calendar years (taxable year acceptable) for total company gas operations:

a. Reserve account balance at the beginning of the year.

b. Charges to reserve account (accounts charged off).

c. Credits to reserve account.

d. Current year provision.

e. Reserve account balance at the end of the year.

f. Percent of provision to total revenue.

30. Provide a detailed analysis of the retained earnings account for the test period and the 12-month period immediately preceding the test period.

31. Provide a listing of non-utility property and property taxes and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

32. Provide the rates of return as indicated in Format 32 attached.

33. Provide the employee data as indicated in Format 33 attached.

34. Provide the studies for the test year, including all applicable workpapers, which are the basis of jurisdictional plant allocations and expenses account allocations.

35. Provide a calculation of the rate or rates used to capitalize interest during construction for the test year and the 3 preceding calendar years. Provide a narrative explanation of each component entering into the calculation of this rate.

36. Provide the information, as soon as it is known, which would have a material effect on net operating income, rate base,

and cost of capital which occurred after the test year and was not incorporated in the filed testimony and exhibits.

37. Provide a detailed monthly income statement for each month after the test period, including the month in which the hearing ends, as they become available.

38. List all present or proposed research efforts dealing with the pricing of gas and the current status of such efforts.

39. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and the preceding 2 calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced.

40. Provide an analysis of ULH&P's expenses for research and development activities for the test year and the 5 preceding calendar years. For the test year include the following details:

a. Basis of fees paid to research organizations and ULH&P's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. Details of the research activities conducted by each organization.

c. Details of services and other benefits provided to the company by each organization during the test year and the calendar year 1991.

d. Total expenditures of each organization during the test year, including the basic nature of costs incurred by the organization.

e. Details of the expected benefits to ULH&P.

41. Provide the average number of customers for each customer class (i.e., residential, commercial, and industrial) for the test period and for each month of the test period.

42. Provide the names and mailing addresses of each of ULH&P's directors.

43. Provide all current labor contracts and the most recent contracts previously in effect.

44. Provide, by employee classification, a detailed analysis of all benefits provided to the employees of ULH&P including the itemized cost of each benefit and the average annual cost of benefits per employee.

45. Provide reconciliation between the net investment rate base and the capitalization, explaining the reasons for any difference.

46. Provide a detailed cost-of-service study pursuant to the Commission's Order in Administrative Case No. 297.¹ If a cost-of-

¹ Administrative Case No. 297, An Investigation of the Impact of Federal Policy on Natural Gas to Kentucky Consumers and Suppliers, Order dated May 29, 1987, page 45.

service study is to be filed along with direct testimony in this case, provide a statement to that effect in response to this item.

47. Provide an itemized listing of the costs incurred to date for the preparation of this case, and an itemized estimate of the total cost to be incurred for this case. Indicate any costs incurred for this case that occurred during the test year. For each itemized listing, breakdown the expenses into the following categories:

- a. Accounting;
- b. Engineering;
- c. Legal;
- d. Other (specify).

For each of these categories, provide estimates of the hours worked, the rates per hour, and specifically identify other expenses. Provide copies of any invoices, contracts or other documentation which support charges incurred or to be incurred in the preparation of this rate case.

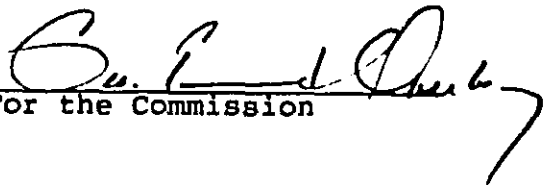
48. Describe in detail the actions which ULH&P has taken during the test year to implement the recommendations of the management audit.

49. Identify all costs and benefits included in the test period that are attributable to the implementation of the management audit recommendations. Specify the costs and benefits of implementation that are anticipated to recur annually over the next three years.

50. Explain in detail how any of the costs and benefits describe in the previous two questions have been taken into consideration in the proposed revenue requirements in this case.

Done at Frankfort, Kentucky, this 16th day of September, 1992.

PUBLIC SERVICE COMMISSION


For the Commission

ATTEST:


Executive Director

UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 92-346

Comparative Capital Structures (Excluding JDIC)
For the Periods as Shown
"000 Omitted"

Line No.	Type of Capital	10th Year		9th Year		8th Year		7th Year		6th Year		5th Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt												
2.	Short-Term Debt												
3.	Preferred & Preference Stock												
4.	Common Equity												
5.	Other (Itemize by type)												
6.	Total Capitalization												

Line No.	Type of Capital	4th Year		3th Year		2nd Year		1st Year		Test Year		Latest Available Quarter		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt														
2.	Short-Term Debt														
3.	Preferred & Preference Stock														
4.	Common Equity														
5.	Other (Itemize by type)														
6.	Total Capitalization														

Instructions: 1. Provide a calculation of the average test year data as shown in Format 1, Schedule 2.

2. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Calculation of Average Test Period Capital Structure
12 Months Ended _____

"000 Omitted"

<u>Item</u> (a)	<u>Total Capital</u> (b)	<u>Long-Term Debt</u> (c)	<u>Short-Term Debt</u> (d)	<u>Preferred Stock</u> (e)	<u>Common Stock</u> (f)	<u>Retained Earnings</u> (g)	<u>Total Common Equity</u> (h)
Balance Beginning of test year							
1st Month							
2nd Month							
3th Month							
4th Month							
5th Month							
6th Month							
7th Month							
8th Month							
9th Month							
10th Month							
11th Month							
12th Month							
Total (L1 through L13)							
Average balances (L14 + 13)							
Average capitalization ratios							
End-of-period capitalization ratios							

- ctions:
1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.
 2. Include premium on class of stock.

UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 92-346

Schedule of Outstanding Long-Term Debt
For the Calendar Year Ended December 31, _____

Line No.	Type of Debt Issued (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ¹ (e)	Cost Rate At Issue ² (f)	Cost Rate to Maturity ³ (g)	Bond Rating at Time of Issue ⁴ (h)	Type of Obligation (i)	Annualized Cost Col.(d) x Col.(g) (j)
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Total Long-Term Debt and
Annualized Cost

Annualized Cost rate [Total
Col. (j) ÷ Total Col. (d)]

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

⁴ Standard and Poor's, Moody, etc.

UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 92-346

Schedule of Outstanding Long-Term Debt
For the Test Year Ended _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ¹ (e)	Cost Rate at Issue ² (f)	Cost Rate to Maturity ³ (g)	Bond Rating at Time of Issue ⁴ (h)	Type of Obligation (i)	Annualized Cost Col.(d)xCol.(g) (j)	Actual Test Year Interest Cost ⁵ (k)
<p>Total Long-Term Debt and Annualized Cost</p> <p>Annualized Cost Rate [Total Col. (j) + Total Col. (d)]</p> <p>Actual Long-Term Debt Cost Rate [Total Col. k + Total Reported in Col. (c) Line 15 of Format 1, Schedule 2]</p>											

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

⁴ Standard and Poor's, Moody, etc.

⁵ Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Schedule of Short-Term Debt

For the Test Year Ended _____

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Annualized Interest Cost Col.(d)xCol.(f) (g)
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Total Short-Term Debt

Annualized Cost Rate [Total Col. (g) + Total col. (d)]

Actual Interest Paid or Accrued on Short-Term
Debt during the Test Year [Report in Col. (g) of this schedule]Average Short-Term Debt - Format 1, Schedule 2
Line 15 Col. (d) [Report in Col. (g) of this schedule]Test-Year Interest Cost Rate [Actual Interest +
Average Short-Term Debt] [Report in Col (f) of this schedule]

1. In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Schedule of Outstanding Shares of Preferred Stock

For the Calendar Year Ended _____

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col.(f) x Col.(d) (g)	Convertibility Features (h)
<p>Total</p> <p>Annualized Cost Rate [Total Col.(g) + Total Col.(d)]</p>								

Instruction:

1. If the applicant has issued no preferred stock, this schedule may be omitted.

UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 92-346
Schedule of Outstanding Long-Term Debt
For the Calendar Year Ended December 31, _____

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col.(f) x Col.(d) (g)	Actual Test Year Cost (h)	Convertibility Features (i)
<p>Total</p> <p>Annualized Cost Rate [Total Col. (g) + Total Col. (d)]</p> <p>Actual Test Year Cost Rate [Total Col. (h) + Total Reported in Col. (e), Line 15 of Format 1, Schedule 2]</p>									

Instruction:

1. If the applicant has issued no preferred stock, this schedule may be omitted.

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Computation of Fixed Charge Coverage Ratios

For the Periods as Shown

10th Calendar Year		9th Calendar Year		8th Calendar Year		7th Calendar Year		6th Calendar Year		5th Calendar Year	
Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement

No. Item

Net Income
Additions:
Itemize

Total Additions
Deductions:
Itemize

Total Deductions

Income Available for
Fixed Charge Coverage

Fixed Charges

Fixed Charge Coverage
Ratio

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Computation of Fixed Charge Coverage Ratios

For the Periods as Shown

4th Calendar Year		3rd Calendar Year		2nd Calendar Year		1st Calendar Year		Test Year	
Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement	Sec Method	Bond or Mortgage Indenture Requirement
<u>No. Item</u> Net Income Additions: Itemize Total Additions Deductions: Itemize Total Deductions Income Available for Fixed Charge Coverage Fixed Charges Fixed Charge Coverage Ratio									

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Summary of Customer Deposits

Test Year

Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1.	Balance Beginning of test year			
2.	1st Month			
3.	2nd Month			
4.	3th Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (L1 through L13)			
15.	Average balance (L14 ÷ 13)			
16.	Amount of deposits received during test period			
17.	Amount of deposits refunded during test period			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Col.(d) ÷ L18)			
20.	Interest paid during test period			

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Analysis of Salaries and Wages
For the Calendar Years 19 Through 19
And the Test Year
(000's)

12 Months Ended

12 Months Ended													Test Year	
Calendar Years Prior to Test Year														
Line No.	Item (a)	5th		4th		3rd		2nd		1st		Amount (l)		
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)			
7.	Administrative and general expenses (continued):													
	(j) Duplicate charges-cr.													
	(k) Miscellaneous general expense													
	(l) Maintenance of general plant													
8.	Total Administrative and general expenses L7(a) through L7(m)													
9.	Total salaries and wages charged expense (L2 through L6 + L8)													
10.	Wages Capitalized													
11.	Total Salaries and Wages													
12.	Ratio of Salaries and wages charged expense to total wages (L9 + L11)													
13.	Ratio of salaries and wages capitalized to total wages (L10 + L11)													

NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Reconciliation of Book Net Income and Federal Taxable Income
12 Months Ended

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (d)	Operating	
				Kentucky Retail (d)	Other Jurisdiction (e)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax-current				
4.	B. Federal income tax deferred-Depreciation				
5.	C. Federal income tax deferred-Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

- NOTE:
- (1) Provide a calculation of the amount shown on Lines 3 through 7 above.
 - (2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.
 - (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Reconciliation of Book Net Income and State Taxable Income
12 Months Ended

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (d)	Operating	
				Kentucky Retail (d)	Other Jurisdiction (e)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax-current				
4.	B. Federal income tax deferred-Depreciation				
5.	C. Federal income tax deferred-Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

NOTE: (1) Provide a calculation of the amount shown on Lines 8 through 9 above.

(2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.

(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Analysis of Other Operating Taxes

12 Months Ended

(000's)

Line No.	<u>Item</u> (a)	<u>Charged Expense</u> (b)	<u>Charged to Constructio n</u> (c)	<u>Charged to Other Accounts^{6/}</u> (d)	<u>Amounts Accrued</u> (e)	<u>Amount Paid</u> (f)
1.	Kentucky Retail:					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem					
	(d) Payroll (Employers Portion)					
	(e) Other Taxes					
2.	Total Retail					
	(L1(a) through L1(e))					
3.	Other Jurisdictions					
	Total Per Books (L2 and L3)					

^{6/} Explain items in this column.

UNION LIGHT, HEAT AND POWER COMPANY

Case No. 92-346

NET INCOME PER MCF SOLD

For the Calendar Years 19 through 19

And for the 12 Months Ended

(000's)

Line No.	Item (a)	12 Months Ended					
		Calendar Years					Test
		Prior to	Test	Year		Test	
		5th	4th	3rd	2nd	1st	Year
		(b)	(c)	(d)	(e)	(f)	(g)
1.	<u>Operating Income</u>						
2.	Operating Revenues						
3.	<u>Operating Income Deductions</u>						
4.	Operation and maintenance expenses:						
5.	Purchased Gas						
6.	Other gas supply expenses						
7.	Underground storage						
8.	Transmission expenses						
9.	Distribution expenses						
10.	Customer accounts expense						
11.	Sales expense						
12.	Administrative and general expense						
13.	Total (L5 through L12)						
14.	Depreciation expenses						
15.	Amortization of utility plant acquisition adjustment						
16.	Taxes other than income taxes						
17.	Income taxes - Federal						
18.	Income taxes - other						
19.	Provision for deferred income taxes						
20.	Investment tax credit adjustment - net						
21.	Total utility operating expenses						
22.	Net Utility Operating Income						
23.	<u>Other Income and Deductions</u>						
24.	Other income:						

UNION LIGHT, HEAT AND POWER COMPANY

Case No. 92-346

NET INCOME PER MCF SOLD

For the Calendar Years 19 through 19

And for the 12 Months Ended

(000's)

Line No.	Item (a)	12 Months Ended					
		Calendar Years					Test
		Prior to Test Year	1st Year				
		5th	4th	3rd	2nd	1st	Year
		(b)	(c)	(d)	(e)	(f)	(g)
25.	Non-utility Operating Income						
26.	Equity in Earnings of Subsidiary Company						
27.	Interest and Dividend Income						
28.	Allowance for funds used during construction						
29.	Miscellaneous nonoperating income						
30.	Gain on Disposition of Property						
31.	Total other income						
32.	Other income deductions:						
33.	Loss on Disposition of Property						
34.	Miscellaneous income deductions						
35.	Taxes applicable to other income and deductions:						
36.	Income taxes and investment tax credits						
37.	Taxes other than income taxes						
38.	Total taxes on other income and deductions						
39.	Net Other Income and Deductions						
40.	<u>Interest Charges</u>						
41.	Interest on long-term debt						
42.	Amortization of debt expense						
43.	Amortization of premium on debt - credit						
44.	Other interest expense						
45.	Total interest charges						
46.	Net income						
47.	MCF sold						

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

COMPARATIVE OPERATING STATISTICS
For the Calendar Years 19 Through 19
and the 12-Month Period Ended
(Total Company)

12 Months Ended

Calendar Years Prior to Test Year

[illegible]

[illegible]

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

12 Months Ended

Calendar Years Prior to Test Year

Account Number	Title of Accounts (a)						Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
	<u>Intangible Plant</u>						
301	Organization						
302	Franchises and Consents						
303	Miscellaneous Intangible Plant						
106	Completed Construction - Not Classified						
	Total Intangible Plant						
	<u>Production Plant</u>						
	<u>Natural Gas Production and Gathering Plant</u>						
325.1	Producing Lands						
325.2	Producing Leaseholds						
325.3	Gas Rights						
325.4	Rights-of-Way						
325.5	Other Land and Land Rights						
326	Gas Well Structures						
327	Field Compressor Station Structures						
328	Field Meas. and Reg. Sta. Structures						
329	Other Structures						
330	Producing Gas Wells-Well Construction						
331	Producing Gas Wells-Well Equipment						
332	Field Lines						
333	Field Compressor Station Equipment						
334	Field Meas. and Reg. Sta. Equipment						
335	Drilling and Cleaning Equipment						
336	Purification Equipment						
337	Other Equipment						
338	Unsuccessful Exploration and Devel. Costs						
106	Completed Construction - Not Classified						
	Total Production and Gathering Plant						

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

12 Months Ended

Calendar Years Prior to Test Year

Account Number	Title of Accounts (a)						Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
	<u>Products Extraction Plant</u>						
340	Land and Land Rights						
341	Structures and Improvements						
342	Extraction and Refining Equipment						
343	Pipe Lines						
344	Extracted Products Storage Equipment						
345	Compressor Equipment						
346	Gas Meas. and Reg. Equipment						
347	Other Equipment						
106	Completed Construction - Not Classified						
	Total Products Extraction Plant						
	Total Nat. Gas Production Plant						
	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						
	Total Production Plant						
	<u>Natural Gas Storage and Processing Plant</u>						
	<u>Underground Storage Plant</u>						
350.1	Land						
350.2	Rights-of-Way						
351	Structures and Improvements						
352	Wells						
352.1	Storage Leasable and Rights						
352.2	Reservoirs						
352.3	Non-Recoverable Natural Gas						
353	Lines						
354	Compressor Station Equipment						
355	Measuring and Reg. Equipment						
356	Purification Equipment						
357	Other Equipment						
106	Completed Construction - Not Classified						

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

12 Months Ended

Calendar Years Prior to Test Year

Account Number	Title of Accounts (a)						Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
	Total Underground Storage Plant						
	<u>Other Storage Plant</u>						
360	Land and Land Rights						
361	Structures and Improvements						
362	Gas Holders						
363	Purification Equipment						
363.1	Liquefaction Equipment						
363.2	Vaporizing Equipment						
363.3	Compressor Equipment						
363.4	Meas. and Reg. Equipment						
363.5	Other Equipment						
106	Completed Construction - Not Classified						
	Total Other Storage Plant						
	<u>Base Load Liquefied Natural Gas, Terminaling and Processing Plant</u>						
364.1	Land and Land Rights						
364.2	Structures and Improvements						
364.3	LNG Processing Terminal Equipment						
364.4	LNG Transportation Equipment						
364.5	Measuring and Regulating Equipment						
364.6	Compressor Station Equipment						
364.7	Communications Equipment						
364.8	Other Equipment						
106	Completed Construction - Not Classified						
	Total Base Load Liquefied Natural Gas, Terminaling, and Processing Plant						
	Total Nat. Gas Storage and Proc. Plant						
	<u>Transmission Plant</u>						

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

12 Months Ended

Calendar Years Prior to Test Year

Account Number	Title of Accounts (a)						Test Year (g)
		5th	4th	3rd	2nd	1st	
		(b)	(c)	(d)	(e)	(f)	
365.1	Land and Land Rights						
365.2	Rights-of-Way						
366	Structures and Improvements						
367	Mains						
368	Compressor Station Equipment						
369	Measuring and Reg. Sta. Equipment						
370	Communication Equipment						
371	Other Equipment						
106	Completed Construction - Not Classified						
	Total Transmission Plant						
	Distribution Plant						
374	Land and Land Rights						
375	Structures and Improvements						
376	Mains						
377	Compressor Station Equipment						
378	Meas. and Reg. Sta. Equip. - General						
379	Meas. and Reg. Sta. Equip. - City Gate						
380	Services						
381	Meters						
382	Meter Installations						
383	House Regulators						
384	House Reg. Installations						
385	Industrial Meas. and Reg. Sta. Equipment						
386	Other Prop. on Customer's Premises						
387	Other Equipment						
106	Completed Construction - Not Classified						
	Total Distribution Plant						
	General Plant						

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 Through 19 and the 12 Months Ended

(Total Company)

12 Months Ended

Calendar Years Prior to Test Year

Account Number	Title of Accounts (a)						Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
389	Land and Land Rights						
390	Structures and Improvements						
391	Office Furniture and Equipment						
392	Transportation Equipment						
393	Stores Equipment						
394	Tools, Shop and Garage Equipment						
395	Laboratory Equipment						
396	Power Operated Equipment						
397	Communication Equipment						
398	Miscellaneous Equipment						
	Subtotal						
399	Other Tangible Property						
106	Completed Construction - Not Classified						
	Total General Plant						
	Total (Account 101)						
102	Gas Plant Purchased						
102	Gas Plant Sold						
103	Experimental Gas Plant Unclassified						
	Total Gas Plant In Service						

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
	<u>Intangible Plant</u>					
301	Organization					
302	Franchises and Consents					
303	Miscellaneous Intangible Plant					
106	Completed Construction - Not Classified					
	Total Intangible Plant					
	<u>Production Plant</u>					
	<u>Natural Gas Production and Gathering Plant</u>					
325.1	Producing Lands					
325.2	Producing Leaseholds					
325.3	Gas Rights					
325.4	Rights-of-Way					
325.5	Other Land and Land Rights					
326	Gas Well Structures					
327	Field Compressor Station Structures					
328	Field Meas. and Reg. Sta. Structures					
329	Other Structures					
330	Producing Gas Wells-Well Construction					
331	Producing Gas Wells-Well Equipment					
332	Field Lines					
333	Field Compressor Station Equipment					
334	Field Meas. and Reg. Sta. Equipment					
335	Drilling and Cleaning Equipment					
336	Purification Equipment					
337	Other Equipment					
338	Unsuccessful Exploration and Devel. Costs					

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
106	Completed Construction - Not Classified					
	Total Production and Gathering Plant					
	Products Extraction Plant					
340	Land and Land Rights					
341	Structures and Improvements					
342	Extraction and Refining Equipment					
343	Pipe Lines					
344	Extracted Products Storage Equipment					
345	Compressor Equipment					
346	Gas Meas. and Reg. Equipment					
347	Other Equipment					
106	Completed Construction - Not Classified					
	Total Products Extraction Plant					
	Total Nat. Gas Production Plant					
	Mfd. Gas Prod. Plant (Submit Suppl. Statement)					
	Total Production Plant					
	Natural Gas Storage and Processing Plant					
	Underground Storage Plant					
350.1	Land					
350.2	Rights-of-Way					
351	Structures and Improvements					
352	Wells					
352.1	Storage Leaseholds and Rights					
352.2	Reservoirs					
352.3	Non-Recoverable Natural Gas					

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
353	Lines					
354	Compressor Station Equipment					
355	Measuring and Reg. Equipment					
356	Purification Equipment					
357	Other Equipment					
106	Completed Construction - Not Classified					
	Total Underground Storage Plant					
	Other Storage Plant					
360	Land and Land Rights					
361	Structures and Improvements					
362	Gas Holders					
363	Purification Equipment					
363.1	Liquefaction Equipment					
363.2	Vaporizing Equipment					
363.3	Compressor Equipment					
363.4	Meas. and Reg. Equipment					
363.5	Other Equipment					
106	Completed Construction - Not Classified					
	Total Other Storage Plant					
	Base Load Liquefied Natural Gas, Terminaling and Processing Plant					
364.1	Land and Land Rights					
364.2	Structures and Improvements					
364.3	LNG Processing Terminal Equipment					
364.4	LNG Transportation Equipment					
364.5	Measuring and Regulating Equipment					
364.6	Compressor Station Equipment					
364.7	Communications Equipment					

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
364.8	Other Equipment					
106	Completed Construction - Not Classified					
	Total Base Load Liquefied Natural Gas,					
	Terminaling, and Processing Plant					
	Total Nat. Gas Storage and Proc. Plant					
	Transmission Plant					
365.1	Land and Land Rights					
365.2	Rights-of-Way					
366	Structures and Improvements					
367	Mains					
368	Compressor Station Equipment					
369	Measuring and Reg. Sta. Equipment					
370	Communication Equipment					
371	Other Equipment					
106	Completed Construction - Not Classified					
	Total Transmission Plant					
	Distribution Plant					
374	Land and Land Rights					
375	Structures and Improvements					
376	Mains					
377	Compressor Station Equipment					
378	Meas. and Reg. Sta. Equip. - General					
379	Meas. and Reg. Sta. Equip. - City Gate					
380	Services					
381	Meters					
n 382	Meter Installations					

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
383	House Regulators					
384	House Reg. Installations					
385	Industrial Meas. and Reg. Sta. Equipment					
386	Other Prop. on Customer's Premises					
387	Other Equipment					
106	Completed Construction - Not Classified					
	Total Distribution Plant					
	General Plant					
389	Land and Land Rights					
390	Structures and Improvements					
391	Office Furniture and Equipment					
392	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398	Miscellaneous Equipment					
	Subtotal					
399	Other Tangible Property					
106	Completed Construction - Not Classified					
	Total General Plant					
	Total (Account 101)					
102	Gas Plant Purchased					
102	Gas Plant Sold					
103	Experimental Gas Plant Unclassified					
	Total Gas Plant In Service					

UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 92-346

Account 913 - Advertising Expense
For the 12 Months Ended

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct mail						
6.	Sales Aids						
7.	Total						
8.	Amount Assigned to Ky. Retail						

UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 92-346

Account 930 - Miscellaneous Expenses
For the 12 Months Ended

Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	
2.	Stockholder and Debt Servicing Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Directors' Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Ky. Retail	

UNION LIGHT, HEAT AND POWER COMPANY
CASE NO. 92-346

Account 426 - Miscellaneous Income Deductions
For the 12 Months Ended

Line No.	Item (a)	Amount (b)
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Professional Service Expenses

For the 12 Months Ended

Line No.	Item	Rate case	Annual Audit	Other	Total
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Average Rates of Return

For the Calendar Years Through and the 12 Months Ended

Line No.	Calendar Years Prior to Test Year (a)	Total Company (b)	Kentucky Jurisdiction (c)	Other Jurisdictions (h)
1.	Original Cost Net Investment:			
2.	5th Year			
3.	4th Year			
4.	3rd Year			
5.	2nd Year			
6.	1st Year			
7.	Original Cost Common Equity:			
8.	5th Year			
9.	4th Year			
10.	3rd Year			
11.	2nd Year			
12.	1st Year			
13.	Test Year			

NOTE: Provide workpapers in support of the above calculations.

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Gas Department

Schedule of Number of Employees, Hours Per Employee, and Average Wages Per Employee

Calendar Years Prior to	Production			Natural Gas Storage Terminaling & Processing			Transmission			Distribution			Customer Accounts		
Test Year (a)	No. (b)	Hrs. (c)	Wages (d)	No. (e)	Hrs. (f)	Wages (g)	No. (h)	Hrs. (i)	Wages (j)	No. (k)	Hrs. (l)	Wages (m)	No. (n)	Hrs. (o)	Wages (p)
5th Year															
% Change															
4th Year															
% Change															
3rd Year															
% Change															
2nd Year															
% Change															
1st Year															
% Change															
Test Year															
% Change															

- Note:
- (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
 - (2) Show percentage increase (decrease) of each year over the prior year on lines designated above "% Change."
 - (3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year.

UNION LIGHT, HEAT AND POWER COMPANY

CASE NO. 92-346

Gas Department

Schedule of Number of Employees, Hours Per Employee, and Average Wages Per Employee
(Continued)

Calendar Years Prior to	Customer Service and Information			Sales			Administrative and General			Construction			Total		
<u>Test Year</u> (a)	<u>No.</u> (q)	<u>Hrs.</u> (r)	<u>Wages</u> (s)	<u>No.</u> (t)	<u>Hrs.</u> (u)	<u>Wages</u> (v)	<u>No.</u> (w)	<u>Hrs.</u> (x)	<u>Wages</u> (y)	<u>No.</u> (z)	<u>Hrs.</u> (aa)	<u>Wages</u> (bb)	<u>No.</u> (cc)	<u>Hrs.</u> (dd)	<u>Wages</u> (ee)
5th Year															
% Change															
4th Year															
% Change															
3rd Year															
% Change															
2nd Year															
% Change															
1st Year															
% Change															
Test Year															
% Change															

Note:

(1)

Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.

(2)

Show percentage increase (decrease) of each year over the prior year on lines designated above "% Change."

(3)

Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year.